



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

December 18, 1962

Honorable Fred E. West
County Attorney
Lubbock, Texas

Opinion No. WW-1500

Re: Taxation of property
acquired by the Urban
Renewal Agency under
the stated facts.

Dear Mr. West:

You have requested an opinion on the following question
copied from your request:

"When the Urban Renewal Agency acquires property after the first of the year which has been lawfully assessed on the property tax rolls of the State and County Tax Collector, is the tax collector required to remove said property from the tax rolls on the date of such acquisition and collect taxes from the private owner which have accrued to date of such acquisition, exempting the Urban Renewal Agency from taxation during the period of its ownership?"

Provided that the right of eminent domain by the city has been acquired as provided in Article 1269L-3, Section 10, the property would be subject to taxes for only that part of the year it is owned by the person who owned it as of January 1 of the year in question. The person owning property on January 1 would owe taxes for that part of the year before it was acquired by the city. Dickison vs. City of San Antonio, 349 S.W.2d 640 (Civ. App. 1961, error ref. n.r.e.).

The property after being acquired by the city would not be subject to a lien for prior taxes, and the property in question is exempt from ad valorem taxes as long as it is owned by the city and used for a public purpose. City of Marlin vs. State, 205 S.W.2d 809 (Civ. App. 1947). City of Houston vs. Darland, 264 S.W.2d 783 (Civ. App. 1954, error ref. n.r.e.).

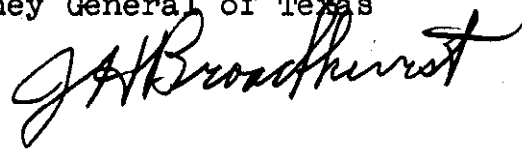
SUMMARY

Property acquired by Urban Renewal Agency for City of Lubbock, to be used for public purposes, is subject to state and county ad valorem taxes for only that portion of the year prior to the time acquired by the Urban Renewal Agency; and after being so acquired, it is not subject to a lien for the taxes.

Yours very truly,

WILL WILSON
Attorney General of Texas

By:


J. H. Broadhurst
Assistant Attorney General

JHB:pw

APPROVED:

OPINION COMMITTEE
W. V. Geppert, Chairman
Bill Allen
Albert Pruett
Sam Stone
Scranton Jones

REVIEWED FOR THE ATTORNEY GENERAL
By: Leonard Passmore